

THE ROLE OF INTERNAL AUDIT, FRAUD DETECTION, AND PREVENTION IN UNIVERSITIES: A LITERATURE REVIEW

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ABSTRACT

From time to time, transparency and accountability in universities have grown wider and encourage universities to make quality reports that are free from fraud. This study examines the role of internal audit in detecting and preventing fraud in universities from a literature and empirical review side based on the existing literature and supported by empirical data generated from previous research. Data collection techniques were carried out by searching for relevant articles through databases on Emerald, Springer, and Google Scholar by emphasizing keywords related to the theme. The study results show that an empirically internal audit is needed to detect and prevent university fraud. Internal audits must assist universities in implementing effective controls by assessing effectiveness and efficiency and urging universities to make continuous improvements. Internal audit helps universities achieve their goals by designing, evaluating, and improving risk management, university governance procedures, and the effectiveness of university controls. Internal audit in universities also serves as a supervisor in preventing and detecting fraudulent activities. The implications of this study are expected to be used as evaluation material to maximize the role of internal audits in universities so that they can detect and prevent fraud.

Keywords: *Fraud Detection; Fraud Prevention; Internal Audit; University; Literature Review.*

ABSTRAK

Dari waktu ke waktu, transparansi dan akuntabilitas di perguruan tinggi semakin luas dan mendorong perguruan tinggi untuk membuat laporan berkualitas yang bebas dari kecurangan. Penelitian ini mengkaji peran audit internal dalam mendeteksi dan mencegah kecurangan di perguruan tinggi dari sisi literatur dan tinjauan empiris berdasarkan literatur yang ada dan didukung oleh data empiris yang dihasilkan dari penelitian sebelumnya. Teknik pengumpulan data dilakukan dengan mencari artikel yang relevan melalui database pada Emerald, Springer, dan Google Scholar dengan menekankan kata kunci yang berhubungan dengan tema. Hasil penelitian menunjukkan bahwa audit internal secara empiris diperlukan untuk mendeteksi dan mencegah kecurangan universitas. Audit internal harus membantu universitas dalam menerapkan kontrol yang efektif dengan menilai efektivitas dan efisiensi dan mendesak universitas untuk melakukan perbaikan terus-menerus. Audit internal membantu universitas mencapai tujuan mereka dengan merancang, mengevaluasi, dan meningkatkan manajemen risiko, prosedur tata kelola universitas, dan efektivitas kontrol universitas. Audit internal di perguruan tinggi juga berfungsi sebagai pengawas dalam mencegah dan mendeteksi kegiatan penipuan. Implikasi dari penelitian ini diharapkan dapat digunakan sebagai bahan evaluasi untuk memaksimalkan peran audit internal di perguruan tinggi sehingga dapat mendeteksi dan mencegah terjadinya fraud.

Kata Kunci: *Deteksi Kecurangan; Pencegahan Kecurangan; Audit Internal; Universitas; Tinjauan Pustaka.*



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INTRODUCTION

Universities can handle funds from the community, community organizations, and the government; therefore, these entities must publish their financial reports periodically as a form of accountability for all the money they manage to all stakeholders (YR & Apandi, 2012). The demands for transparency and accountability also encourage management to produce quality and fraud-free reports (Aresteria, 2018). The Association of Certified Fraud Examiners (ACFE) defines fraud as the intentional misuse or misappropriation of organizational assets or resources by someone. Therefore it can be said that fraud has aspects of unexpectedness, fraud, cunning, and dishonesty that harm other parties (ACFE, 2016). In other words, fraud is defined as gaining profit by presenting something that does not follow the actual situation. According to Gilbert & Wakefield (2018), theft, confiscation, attempts to obtain something illegally, and inaccuracies in financial records, including organizational assets and liabilities, are examples of fraud. ACFE conceptually defines occupational fraud as a fraud tree. This fraud tree depicts the branches of employment fraud and their sub-branches. The occupational fraud tree contains three main branches: corruption, asset theft, and false statements (Tuanakotta, 2010).

According to YR & Apandi (2012), Tighter supervision is needed to avoid deviant behavior by improving the internal control system in higher education management. The university has a Quality Assurance Unit, an Internal Control Unit, or an internal auditor

conducting financial, academics, and resource management audits. Getie Mihret & Wondim Yismaw (2007) conducted a case study at a higher education institution in Ethiopia and determined that the quality of internal audit and management support has a major influence on the effectiveness of the internal audit. This follows research by Al Matarneh (2011), who found that internal auditors assessed internal audits' competence, objectivity, and performance as the main criteria affecting internal audits.

An efficient and effective system that protects assets and data integrity can be obtained if management implements an adequate system of internal control to help management avoid fraud (Arsteria, 2018). According to Rahayu & Meikhati (2015), internal auditors significantly contribute to helping universities achieve organizational goals. As a result, internal audit demands more attention. Internal audit helps universities achieve their goals by designing, evaluating, and improving risk management, university governance procedures, and the effectiveness of university controls. This is supported by research by Sari (2012), universities should encourage the development of high governance structures. Currently, the internal audit profession in universities plays an important role in supporting the efficiency and effectiveness of universities.

Zakaria et al. (2006) conducted a study involving a sample of 17 public universities and 49 private universities in Malaysia. This study shows the importance of internal audits in universities. Therefore, the ministry of

education should evaluate the requirements of having an internal audit function in each university. Internal audit at the university also functions as a supervisor in preventing and detecting fraud activities (Ramadhanti & Susilo, 2022). According to research by YR & Apandi (2012), there are three forms of fraud: fraudulent financial statements, asset abuse, and corruption. Common acts of fraud in universities include corruption in research fees, fraud in the procurement of products and services, fraud in grant money, internal university estimates, and even scholarship fraud. Bribery also happens a lot in universities, for example, in the election of rectors and deans, which are closely related to the evaluation of a university, as an example of a case of corruption of new student admissions conducted by the rector at one of the universities in Lampung Province. So corruption has become one of the most serious problems in universities in recent years (Ramadhanti & Susilo, 2022).

Corruption in universities is not a new phenomenon. Currently, the cost of education in most universities in Indonesia has increased drastically, thus requiring more careful management. As a result, universities are required by stakeholders to practice transparency and accountability to submit financial reports free from fraud (Ramadhanti & Susilo, 2022). However universities that should be used to eradicate corruption by fostering the values of honesty, fairness, and transparency have become breeding grounds for corruption by some groups. This is detrimental to the state

and can potentially reduce the quality of education in Indonesia.

According to Indonesia Corruption Watch, regarding the trend of acting against corruption cases by Law Enforcement Officials, corruption in the education sector is often one of the most heavily prosecuted sectors. From 2016 to 2021, the education sector, the village budget, transportation, and banking sectors are in the top five regarding corruption. Even though APH is active and focused on acting, evidence shows that the education sector is still a field of corruption.

Efforts to prevent fraud will outperform repressive measures. In order to minimize loss and damage to the reputation of organizations and individuals, precautions must be implemented (Ramadhanti & Susilo, 2022). In addition, fraud incidents that are not immediately handled and identified due to a slow process will increasingly allow criminals to cover up their actions with new frauds. The importance of preventing and detecting fraud in universities is interesting to examine the role of internal audits in universities in detecting and preventing fraud. This study seeks to examine the role of IA in universities to prevent and detect fraud by using empirical data from previous research.

RESEARCH METHOD

This study uses a literature review by comparing or examining the contents, discussions, and conclusions of various publications found by descriptive and exploratory analysis (Wahono, 2020). Data

collection techniques were carried out by searching relevant articles through databases on Emerald, Springer, and Google Scholar by emphasizing keywords related to the theme. The most frequently used articles are collected from national and international journals from all countries in economics, auditing, business, management, and finance. The keywords included in the search were "internal audit", "fraud", "fraud detection", "fraud prevention", and "university" with a time span from 2000 to 2022. In this study, researchers analyzed 10 E-books, 37 journals, and several E-news related to the theme. Furthermore, this study draws on the literature on the role of internal audit to provide theoretical analysis and assumptions about fraud detection and prevention, which are then supported by empirical studies.

Furthermore, many previous studies have emphasized the importance of internal audits as an important component in preventing and detecting fraud. Literature study requires reading the literature and conducting a critical and in-depth analysis of past research. The assessment process includes summarizing, assessing, and conducting an in-depth and critical synthesis of the articles and journals studied (Wahono, 2020). The results of the analysis from various literature are compiled into a single document that is used to solve the problems that have been proposed.

RESULT AND DISCUSSION

Efforts to prevent fraud will outperform repressive measures. In order to minimize loss and damage to the reputation of organizations

and individuals, precautions must be implemented (Ramadhanti & Susilo, 2022). In addition, fraud incidents that are not immediately handled and identified due to a slow process will increasingly allow criminals to cover up their actions with new frauds. The importance of preventing and detecting fraud in universities is interesting to examine the role of internal audits in universities in detecting and preventing fraud. The following is a discussion of the role of internal audit in detecting and preventing.

Internal Audit Role

Dimitrijevic et al. (2015) researched how the impact of internal control prevention can improve the quality of control and overall company performance. The construction of an internal control system offers a protective barrier against fraud. Next, the researcher explores the internal control approach and the roles and tasks of management in internal control. What should be emphasized is the importance of internal control and the development of fraud prevention procedures. A good internal control system serves as a barrier (protection) against unusual events. Study Othman et al. (2015) found that operational auditing, expanding audit committee involvement, evaluating and improving internal controls, checking cash, and reporting regulations can all detect and prevent fraud. Proactive and competent internal control helps foster a culture of honesty within the entity (Sudarmanto & Utami, 2021).

Other researchers reveal that one of the goals of internal control is to minimize the dangers of fraudulent activity (Adetiloye et al.,

2016). Other studies also explain that an appropriate internal control system is also needed for fraud prevention (Taiwo et al., 2016). Suginam (2017) found that the internal audit function has a considerable influence on the effectiveness of internal control and that the internal control carried out by the company has a large effect on preventing fraud. This study's findings align with the findings of Petraşcu & Tieanu (2014), who found that the entity requires an internal audit for business efficiency in developing superior management managing the entity. Solid entity governance will build a strong internal control system to avoid fraud and provide added value in the future.

In his research on the internal control of the Committee of Sponsoring Organizations (COSO), Moeller (2014) provides a clear picture of the relationship between corporate governance, risk management, and internal control. This is underlined in the section labeled "Clearing up a few misconceptions" that Enterprise Risk Management (ERM) goes beyond internal control. Internal control is an important component of ERM. Internal control is an important component of enterprise risk management. According to Sari (2012), universities should encourage the development of high governance structures. In line with Naheem (2016), i.e., together with the audit committee, management committee, and external audit, internal audit is considered as one of the four pillars of an entity, particularly the governance structure. The internal audit organization's status and competence are important determinants of fraud management.

According to Perry & Bryan (1997), The scope of work of internal auditors includes detecting and preventing fraud within the organization. More in research Hidayah et al. (2018) revealed that internal auditors play a role in (1) assuring the university's risk management design, (2) implementing effective and efficient risks, and (3) identifying risks that are following the university's needs by referring to applicable regulations. (4) play a role in monitoring, directing, and reporting the effectiveness of management to the leadership. In line with the findings of Hidayah et al. (2018), Harwida (2015) concluded that organizational management is primarily responsible for recognizing alignment and avoiding deviations.

The role of internal audit in detecting fraud

Nicolăescu (2013) investigate the role of internal audit in identifying fraud. The size of the audit firm impacts the quality of the audit report. This follows the findings of El-Sayed Ebaid (2011) on the efficacy of internal auditing in Egyptian listed companies. Other studies have found that internal auditors are sensitive to circumstances that could give rise to fraud. When these elements are encountered, internal auditors may be more inclined to design tests to detect fraud and increase the likelihood of discovery (Chambers & Odar, 2015; Church et al., 2001; Rae & Subramaniam, 2008). According to Othman et al. (2015), internal auditors and accountants in the public sector play an important role in identifying and preventing fraud.

Based on YR & Apandi (2012), internal auditors have a role in detecting fraud, but the involvement of top management is much more

important in detecting and even preventing fraud. This study's findings align with research conducted by Omar (2012) using a survey approach on fraud prevention in Malaysian government entities. According to Omar and Bakar, the key fraud prevention techniques are management's assessment of internal control and external audit of financial statements.

The role of internal audit in preventing fraud

According to research Aresteria (2018), the internal audit task in universities is as a supervisor to prevent and uncover fraudulent behavior. Likewise, research Ramadhanti & Susilo (2022) states that internal audit helps universities achieve their goals by designing, evaluating, and improving risk management, university governance procedures, and the effectiveness of university controls. Internal audit at the university also serves as a supervisor in preventing and detecting fraudulent activities. In more research, Simha & Satyanarayan (2016) revealed that they could use qualitative forensic auditor interviews to investigate fraud attitudes with detection and prevention methods.

Simeunovic et al. (2016) investigated the application of digital forensic analysis for fraud detection. Specific examples of fraud are researched and analyzed, and the proposed approach proves useful for investigating fraud in accounting and finding evidence of digital fraud. According to the researchers, out of 65% of reported frauds, 10% were caught by auditors, and proactive internal controls detected 23%. Furthermore, in his research by Simeunović et al. (2016), proactive prevention requires proper control and establishing a work

culture of honesty and integrity. For fraud protection in today's world of big data, technology, and complexity, a combined approach to digital analysis and auditing capabilities is required.

Unlike previous academics, Westhausen (2017) investigate deficiencies in the internal audit function. According to his study, the role of internal audits in controlling fraud is currently being developed. Technological advances, such as digital systems, assist the performance of the internal audit role. Another finding is that there are weaknesses in internal control that go beyond the capacity element. To overcome the shortcomings of these findings, it is very important to consistently expand the training and understanding of internal controllers.

According to Shah et al. (2016), companies should systematically review the efficiency of fraud prevention measures and how well current controls manage threats. In line with Kurniasari et al. (2017) stated that it is very important to take correct and targeted prevention efforts so that all forms and efforts of fraud activities can be predicted as early as possible to eliminate the danger of loss. According to Safa & Von Solms (2016), exchanging knowledge within the enterprise to improve information security can reduce the likelihood of security incidents. Internal auditors who are competent and have a good organizational position are more likely to perform activities that improve fraud management (Kabuye et al., 2018).

CONCLUSION

Universities can handle funds from the community, community organizations, and the government; therefore, these entities must publish their financial reports periodically as a form of accountability for all the money they manage to all stakeholders. The number of incidents of fraud in universities shows that the existing internal control mechanisms are ineffective. An organization's greatest defense is a proper internal control system to avoid and detect fraud. Internal audit helps universities achieve their goals by designing, evaluating, and improving risk management, university governance procedures, and the effectiveness of university controls.

Internal control accuracy can increase the capacity to identify fraud. The latest technology can be used to increase the effectiveness of internal control. Preventive internal control can improve the entity's quality of control and performance. A good internal control system serves as a barrier (protection) against unusual events. Proactive and competent internal control helps foster a culture of honesty within the entity. Internal control must be aimed at anticipating fraud that involves other people colluding to assist criminals in solving their crimes so that they are not identified. Therefore, continuously increasing internal controllers' knowledge and capabilities is necessary.

Based on this study, it is hoped that educational institutions in Indonesia, especially universities, have a better understanding about the role of internal audit in creating and running a more effective and efficient internal control system. So that the competence of internal

auditors must continue to be improved in order to be able to perform better internal audits and prevent and identify fraud within the institution. For the next researcher should use a different analysis and conduct interviews directly to several universities in order to obtain more accurate data.

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